

110TH CONGRESS
2D SESSION

H. R. 7237

To amend the Internal Revenue Code of 1986 to repeal the phasedown
of the credit percentage for the dependent care credit.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 29, 2008

Ms. SHEA-PORTER (for herself, Mrs. BOYDA of Kansas, Mr. WEINER, Ms. BEAN, and Mr. RYAN of Ohio) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to repeal
the phasedown of the credit percentage for the dependent
care credit.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Middle Class Depend-
5 ent Care Fairness Act of 2008”.

6 **SEC. 2. REPEAL OF PHASEDOWN OF CREDIT PERCENTAGE**
7 **FOR DEPENDENT CARE CREDIT.**

8 (a) IN GENERAL.—Subsection (a) of section 21 of the
9 Internal Revenue Code of 1986 (relating to expenses for

1 household and dependent care services necessary for gain-
2 ful employment) is amended to read as follows:

3 “(a) ALLOWANCE OF CREDIT.—In the case of an in-
4 dividual for which there are 1 or more qualifying individ-
5 uals (as defined in subsection (b)(1)) with respect to such
6 individual, there shall be allowed as a credit against the
7 tax imposed by this chapter for the taxable year an
8 amount equal to 35 percent of the employment-related ex-
9 penses (as defined in subsection (b)(2)) paid by such indi-
10 vidual during the taxable year.”.

11 (b) EFFECTIVE DATE.—The amendment made by
12 this section shall apply to taxable years beginning after
13 the date of the enactment of this Act.

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